

Panaji, 16th February, 2024 (Magha 27, 1945)

SERIES I No. 46

OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

SUPPLEMENT

Goa Legislature Secretariat

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Land Use (Regulation) (Amendment) Bill, 2024

(Bill No. 4 of 2024)

A

BILL

to amend the Goa Land Use (Regulation) Act, 1991 (Goa Act No. 3 of 1991).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Land Use (Regulation) (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Substitution of section 3.*— For section 3 of the Goa Land Use (Regulation) Act, 1991

(Goa Act No. 3 of 1991), the following section shall be substituted, namely:—

“3. *Exemption.*— The provisions of this Act shall not apply to,—

(i) acquisition of any land vested in a tenant under the Goa Agricultural Tenancy Act, 1964 (Act 7 of 1964) by the State for a public purpose under the provisions of,—

(a) the Land Acquisition Act, 1894 (Central Act 1 of 1894); or

(b) the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013); or

(c) the Policy on Procurement of land under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013;

(ii) use of any land vested in a tenant under the Goa Agricultural Tenancy Act, 1964 (Act 7 of 1964),—

(a) by a local authority, such as, Village Panchayat, Municipal Council or Municipal Corporation for setting up of any project for community or public purpose; or

(b) by an educational institution for educational purpose with prior approval of the Government.”.

Statement of Objects and Reasons

In view of enactment of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (Central Act 30 of 2013), the Bill seeks to amend section 3 of the Goa Land Use (Regulation) Act, 1991 (Goa Act No. 3 of 1991), so as to specify the said Central Act 30 of 2013 and the policy on procurement of land framed by the Government under the said Act.

For the purpose of setting up of project for community or for public purpose, the Bill also seeks to allow land vested in tenant to be used for such purpose by local authorities such as Village Panchayat, Municipal Council and Municipal Corporation.

The Bill also seeks to allow use of such land by an Educational Institution with prior approval of the Government.

This Bill seeks to achieve the above objects.

Financial Memorandum

No Financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa. ATANASIO MONSERRATE
February, 2024. Minister for Revenue.

Assembly Hall NAMRATA ULMAN
Porvorim, Goa. Secretary to the Legislative
2nd February, 2024. Assembly of Goa.

ANNEXURE

**Extract of Section 3 of the Goa Land Use
(Regulation) Act, 1991 (Goa Act No. 3 of 1991)**

3. Exemption:— The provisions of this Act shall not apply to acquisition of any land vested in a tenant under the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964) by the State for a public purpose under the provisions of the Land Acquisition Act, 1894 (Central Act 1 of 1894).

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Buildings (Lease, Rent and
Eviction) Control (Amendment)
Bill, 2024

(Bill No. 6 of 2024)

A

BILL

further to amend the Goa Buildings (Lease, Rent and Eviction) Control Act, 1968 (Act No. 2 of 1969).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Buildings (Lease, Rent and Eviction) Control (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Goa Buildings (Lease, Rent and Eviction) Control Act, 1968 (Act No. 2 of 1969) (hereinafter referred to as the “principal Act”),—

(i) clause (a) shall be re-numbered as clause (aa) and before clause (aa) so re-numbered, the following clause shall be inserted, namely:—

(a) “Agreement of leave and licence” means an agreement entered into by the landlord and the licensee containing the terms and conditions for using the building on leave and license;”;

(ii) after clause (d), the following clause shall be inserted, namely:—

“(da) “Deputy Collector” means the Deputy Collector having jurisdiction over the area where the building is situated;”;

(iii) after clause (i), the following clauses shall be inserted, namely:—

“(ia) “leave and license” means a permission granted by the landlord to the licensee for use of landlord’s building by the licensee for a specific period and purpose without transfer of landlord’s interest in the building;

(ib) “licensee” means a person who is permitted by the landlord to use his building on leave and license;”.

3. *Substitution of section 23.*— For section 23 of the principal Act, the following section shall be substituted, namely:—

“23. *Landlord’s right to obtain possession.*— (1) A landlord may, subject to the provisions of section 24, apply to the Controller for an order directing the tenant to put him in possession of the building,—

(a) if the landlord is not occupying a building of his own in the city, town or village concerned and requires it for his own occupation or for the occupation of any member of his family; or

(b) if the landlord who has more buildings than one in the city, town or village concerned, is in occupation of one such building and he bonafidely requires another building instead, for his own occupation:

Provided that a person who becomes a landlord after the commencement of the tenancy by an instrument ‘inter vivos’ shall not be entitled to apply under this sub-section before the expiry of five years from the date on which the instrument was registered:

Provided further that in case of gift from parents the above period of five years shall be reduced to two years:

Provided further that where a landlord has obtained possession of a building under this sub-section, he shall not be entitled to apply again under this section,—

(i) in case he has obtained possession of a residential building, for possession of another residential building of his own;

(ii) in case he has obtained possession of a non-residential building, for possession of another non-residential building of his own.

(2) Where the landlord of a building is a religious, charitable, educational or other public institution, it may, if the building is required for the purposes of the institution, apply to the Controller, subject to the provisions of section 24, for an order directing the tenant to put the institution in possession of the building.

(3) A landlord who is occupying only a part of a building, may notwithstanding anything in sub-section (1), apply to the Controller for an order directing any tenant occupying the whole or any portion of the remaining part of the building to put the landlord in possession thereof, if he requires additional part of the building for his own occupation or for the occupation of any member of his family.

Explanation:— For the purpose of this section, a landlord means a person, on account of or for the benefit of whom the rent of a building is received but does not include an agent, trustee, guardian or receiver.”.

4. *Insertion of new section 40A.*— After section 40 of the principal Act, the following section shall be inserted, namely:—

“40A. *Resumption of occupation of the building given on leave and license basis.*— (1) Notwithstanding anything contained in this Act, a licensee in occupation of any building given to him by a landlord on a leave and license basis,

shall vacate such building and allow the landlord to resume his occupation immediately on expiry of the period of leave and licence; and in case of failure of the licensee to so vacate the building, the landlord may apply to the Deputy Collector for an order of eviction of the licensee.

(2) On receipt of the application under sub-section (1), the Deputy Collector shall issue a notice to the licensee to show cause why an order of eviction shall not be passed against him.

(3) On receipt of the notice issued under sub-section (2), the licensee shall, in case he desires to contest such application, file his reply showing the cause within a period of twenty days from the date of receipt of such notice.

(4) The period of twenty days to file the reply as specified in sub-section (3) may be extended by the Deputy Collector in exceptional cases, on sufficient cause being shown, by a period not more than sixty days from the date of receipt of the notice under sub-section (2).

(5) The Deputy Collector shall conduct an inquiry based solely on the documents and material produced before him. He shall consider the reply, if any, filed by the licensee and give the licensee an opportunity of being heard in the matter.

Explanation:— For the purpose of this section, the inquiry contemplated shall be a summary inquiry for the limited purpose of ascertaining that the building was subject matter of an agreement of leave and licence and that the period of such leave and licence has expired.

(6) The Deputy Collector, on being satisfied that the period of the leave and licence has expired and the licensee has not vacated the building, shall pass an order of eviction of the licensee and also direct the licensee to pay to the landlord the damages at double the rate of the licence fee and other charges, if any, in respect of such building as fixed under the

agreement of leave and licence, till the date he vacates such building.

(7) The Deputy Collector shall not entertain any claim of whatsoever nature from any other person who is not a licensee.

(8) The Deputy Collector shall decide the application under sub-section (1) within a period of six months from the date of its filing.

(9) Any licensee who fails to vacate the building given to him by the landlord on leave and licence basis after expiry of the leave and licence period, shall, on conviction, be punished with imprisonment which may extend to three months or with fine not exceeding rupees one lakh or with both".

5. *Amendment of section 46.*— In section 46 of the principal Act, in sub-section (1), for the words "or the Rent Tribunal", the words "the Rent Tribunal or the Deputy Collector" shall be substituted.

6. *Amendment of section 47.*— In section 47 of the principal Act, in second proviso, for the words "or the Rent Tribunal", the words "the Rent Tribunal or the Deputy Collector" shall be substituted.

7. *Amendment of section 54.*— In section 54 of the principal Act, in sub-section (1),—

(i) the words "a simple imprisonment for a term which may extend to two years and" shall be omitted;

(ii) for the word "double", the words "five times" shall be substituted.

8. *Amendment of section 56.*— In section 56 of the principal Act, for the expression "the controller,", the expression "the controller, or the "Deputy Collector," shall be substituted.

Statement of Objects and Reasons

The Bill seeks to substitute section 23 of the Goa Building (Lease, Rent and Eviction) Control Act, 1968 (Act No. 2 of 1969) (hereinafter referred to as the "said Act"), so

as to bring it in line with the judgement of Hon'ble Supreme Court dated 05-12-1995 in the matter of Harbilas Rai Bansal V/s State of Punjab & Anr. reported in (AIR 857, 1996 SCC (1) 1) and with the judgement of Hon'ble High Court of Bombay at Goa in W.P Nos. 726 of 2017, 311 & 811 of 2019 in the matter of M/s Alcon Construction & Ors. V/s State of Goa & Ors.

The Bill further seeks to insert new section 40A so as to provide for grant of premises on agreement of leave and licence and it also seeks to carry out consequential amendments to section 2 so as to facilitate and encourage landlords to give the buildings on leave and licence basis.

The Bill also seeks to amend section 54 of the said Act so as to decriminalize provisions of imprisonment in said section.

This Bill seeks to achieve the above objects.

Financial Memorandum

No Financial Implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Assembly Hall, SHRI. ATANASIO MONSERRATE
Porvorim-Goa. Minister for Revenue.
5th February, 2024.

Assembly Hall, NAMRATA ULMAN
Porvorim-Goa. Secretary to the Legislative
— February, 2024. Assembly of Goa.

ANNEXURE

.....
**Extract of Section 2, 23, 46 (1) 47, 54, 56 of the
Goa, Buildings (Lease, Rent and Eviction)
Control (Amendment) Act, 2013**
.....

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) "Appellate Board" means the Appellate Board constituted under sub-section (1) of section 41;

(b) "Authorised Officer" means an officer appointed as such under sub-section (2) of section 41;

(c) "Building" means any building, or part of a building, which is, or is intended to be, let separately for use as a residence or for commercial use or for any other purpose, and includes—

(i) the garden, ground and out-houses, if any, appertaining to such building or part of the building;

(ii) any furniture supplied by the landlord for use in such building or part of the building;

but does not include a room in a hotel or lodging house;

(d) "Controller" means a person appointed as a controller under sub-section (2) of section 41 and, except in section 42, includes an Additional Controller;

(e) "fair rate" means the fair rate fixed under section 37 and includes the rate as revised under section 38;

(f) "fair rent" means the fair rent fixed under Chapter III;

(g) "Government" means the Government of Goa;

(h) "hotel or lodging house" means a building, or part of a building, where lodging with or without board or other services is provided for monetary consideration;

(i) "landlord" means a person who, for the time being, is receiving, or is entitled to receive, the rent of any building, whether on his own account or on account of, or on behalf of, or for the benefit of, any other person or as a trustee, guardian or receiver for any other person or who would so receive the rent or be entitled to receive the rent, if the premises were let to a tenant;

(j) "manager of a hotel" includes any person in charge of the management of the hotel;

(k) "member of the family" means—

"[(i) in relation to a landlord who is an individual, his spouse, son, daughter and includes father, mother, grandson solely dependent on the landlord for maintenance:

Provided that in the case of married daughter, her husband shall not be entitled to claim any benefit under section 5, if his wife

has already got the said benefit thereunder and in case her husband has already got the said benefit, the married daughter shall not be entitled to claim the same".]

(ii) in relation to a landlord who is a joint Hindu family, the members of such a family;

(iii) in relation to joint owners other than a Joint Hindu family, the members of the family as indicated in sub-clause (i) in relation to each of such joint owners;

(l) "owner of a lodging House" means a person who for the time being is receiving, or is entitled to receive, whether on his own account, or on account of, or on behalf of, or for the benefit of, himself or any other person or as an agent or guardian, receiver or a trustee or any other person, any monetary consideration from any person on account of board, lodging or other services provided in the lodging house;

(m) "prescribed" means prescribed by rules made under this Act;

(n) "Rent Tribunal" means the Rent Tribunal constituted under sub-section (1) of section 41;

(o) "tenant" means any person by whom or on whose account or behalf the rent of any building is, or but for special contract would be, payable and includes [in the event of his death the surviving spouse, or any son, or unmarried daughter or father or mother who had been living with him as a member of his family upto the date of his death and] a sub-tenant and also any person continuing in possession after the termination of his tenancy, but shall not include any person against whom any order, or decree for eviction has been made.

23. *Landlord's right to obtain possession.*— (1) A landlord may, subject to the provisions of section 24, apply to the Controller for an order directing the tenant to put him in possession of the building-

[*].

(a) in case it is a residential building,—

(i) if the landlord is not occupying a residential building of his own in the city, town or village concerned and he requires it for his own occupation or for the occupation of any member of his family; or

(ii) if the landlord who has more buildings than one in the city, town or village concerned is in occupation of one such building and he bona fide requires another building instead, for his own occupation;

(b) in case it is a non-residential building which is used for the purpose of keeping a vehicle or adapted for such use, if the landlord requires it for his own or to the possession of which he is entitled in the city, town or village concerned which is own or to the possession of which he is entitled whether under this Act or otherwise:

Provided that a person who becomes a landlord after the commencement of the tenancy by an instrument 'inter vivos' shall not be entitled to apply under [this sub-section] before the expiry of five years from the date on which the instrument was registered:

[Provided further that in case of gift from parents the above period of five years shall be reduced to two years]:

Provided further that where a landlord has obtained possession of a building under this section, he shall not be entitled to apply again under this section—

(i) in case he has obtained possession of a residential building for possession of another residential building of his own;

(ii) in case he has obtained possession of a non-residential building for possession of another non-residential building of his own.

(2) Where the landlord of a residential building is a religious, charitable, educational or other public institution, it may, if the building is required for the purposes of the institution, apply to the Controller, subject to the provisions of section 24, for an order directing the tenant to put the institution in possession of the building.

(3) A landlord who is occupying only a part of a residential building, may notwithstanding anything in sub-section (1), apply to the Controller for an order directing any tenant occupying the whole or any portion of the remaining part of the building to put the landlord in possession thereof, if he requires additional accommodation for his own use or for the use of any member of his family.

Explanation.— For the purpose of this section, a landlord means a person, on account of or on behalf of or for the benefit of whom the rent of a building is received but does not include an agent, trustees, guardian or receiver.

46. *Revision.*— (1) The Appellate Board may, in exceptional circumstances, on the application of the party, call for and examine the records relating any order passed under this Act by the Authorised Officer, the Controller, or the Rent Tribunal, for the purpose of satisfying itself as to the correctness,

legality or property of such order and may pass such order thereon as it think fit:

Provided that no such record shall be called for after the expiry of ninety days from the date of the order.

(2) The cost of such proceedings shall be in the discretion of the Appellate Board.

47. *Powers of appellate and revisional authorities.*— Any appellate or revisional authority under this Act may confirm, modify or rescind the order in appeal or revision or its execution or may [remand the case for disposal with such directions as deemed fit or] pass such other order as is as legal and is in accordance with the provisions of this Act:

Provided that no order shall be carried in division unless an opportunity has been given to the interested parties to appear and be heard:

Provided further that every order passed by the Authorised Officer, the Controller or the Rent Tribunal shall be final, unless varied in appeal or revision and every order passed in appeal or revision shall be final.

54. *Penalties.*— (1) If any person contravenes the provisions of section 15 or section 16, he shall be punishable with a simple imprisonment for a term which may extend to two years and a fine which may extend to a sum double the extra amount or the like amount claimed, received or stipulated in addition to or in excess of the fair rent or the agreed rent.

(2) Any person who contravenes or attempts to contravene or abets the contravention of any of the provisions other than section 15 or section 16 of this Act, or any rule made thereunder shall be punishable with fine which may extend to five thousand rupees.

(3) Where a person committing an offence under this Act is a company, or other body corporate, or an association of persons (whether incorporated or not), every Director, Manager, Secretary, Agent or other Officer or person concerned with the management thereof shall unless he proves that the offence was committed without his knowledge or consent, be deemed to be guilty of such offence.

56. *Jurisdiction of courts barred.*— Save as provided in this Act, no court shall have jurisdiction to settle, determine or deal with any question which is by or under this Act required to be settled, determined or dealt with by the Controller, the Rent Tribunal, the Appellate Board, the Administrative Tribunal, or the Administrator, and no order passed by any such authorities under this Act shall be called in question in any court.

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Town and Country Planning
(Amendment) Bill, 2024

(Bill No. 7 of 2024)

A

BILL

further to amend the Goa Town and Country Planning Act, 1974 (Act 21 of 1975).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Town and Country Planning (Amendment) Act, 2024.

(2) It shall come into force at once, except section 2 which shall be deemed to have come into force on the 3rd day of October, 2018.

2. *Omission of section 16B.*— In the Goa Town and Country Planning Act, 1974 (Act 21 of 1975) (hereinafter referred to as the “principal Act”), section 16B shall be omitted.

3. *Insertion of new section 39A.*— After section 39 of the principal Act, the following section shall be inserted, namely:—

“39A. *Change of Zone.*— (1) Notwithstanding anything contained in this Act, the Chief Town Planner (Planning) upon direction of the Government or on receipt of an application in this regard and with approval of the Board, may, from time to time, alter or modify the Regional Plan and/or the Outline Development Plan to the extent as specified in sub-section (2) for

carrying out change of zone of any land therein, in such manner as prescribed, after giving notice of 30 days inviting suggestions from the public, provided the change of zone shall not be in respect if any eco sensitive land as may be prescribed.

(2) The alteration or modification carried out under sub-section (1) shall not alter the overall character of the existing Regional Plan and/or the Outline Development Plan.”.

Statement of Objects and Reasons

The Bill seeks to omit section 16B of the Goa Town and Country Planning Act, 1974 (Act 21 of 1975) (hereinafter referred to as the “said Act”) so as to do away with the provisions of said section 16B.

The Bill also seeks to insert new section 39A in the said Act so as to make provision to alter/modify the Regional Plan and/or the Outline Development Plan for carrying out change of zone of any land therein.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to frame rules to specify the manner to alter/modify the Regional Plan and/or the Outline Development Plan for carrying out change of zone of any land therein provided the change of zone shall not be in respect if any eco sensitive land as may be prescribed.

This delegations are of normal character.

Porvorim-Goa. (Vishwajit Rane)
2nd February, 2024. Hon'ble Minister for
TCP

Assembly Hall, NAMRATA ULMAN
Porvorim-Goa. Secretary to the Legislative
2nd February, 2024. Assembly of Goa.

ANNEXURE

Extracts of Section 16B and 39 of the Goa Town and Country Planning Act, 1974 (Act 21 of 1975)

16B. *Change of zone in Regional Plan.*— (1) If at any time, after the Regional Plan comes into operation, the Chief Town Planner (Planning) receives a written request from any person for change of zone of his land in the Regional Plan, he shall, after carrying out such fresh surveys and examination of the matter as may be considered necessary, submit his report to the Board and the Government, along with plan showing details about change of zone in the Regional Plan.

(2) Every request under sub-section (1) shall be made in such form as may be prescribed and accompanied by such fees as notified under sections 100A and 101A.

(3) The provisions of sections 12 to 15 shall, mutatis mutandis, apply for change of zone in the Regional Plan submitted under sub-section (1).

(4) After the Regional Plan comes into operation, the Chief Town Planner (Planning) may, with the prior approval of the Government, make such changes in such Regional Plan as may be necessary for correcting any typographical or cartographical errors, omissions or details of proposals not fully indicated or changes arising out of the implementation of the proposals in the Regional Plan:

Provided that all such changes are in the public interest and are notified to the public.

39. *Alteration of Development plan and making of minor changes.*— (1) At any time after the date on which a Development Plan for an area comes into operation, and at least once in every ten years after that date, the Planning and Development Authority shall, after carrying out such fresh surveys, as may be considered necessary or directed by the Board and the Government, prepare after consultation with the local authorities concerned, if any, and submit to the Board and the Government, a Development Plan for any alterations or additions considered necessary to the Development Plan in operation.

(2) The provisions of sections 34 to 38 (both inclusive) shall, as far as may be, apply to a Development Plan submitted under sub-section (1).

(3) At any time after the date on which the Development Plan for an area comes into operation,

the Planning and Development Authority may, with the prior approval of the Government, make such minor changes in such Development Plan as may be necessary for correcting any typographical or cartographical errors and omissions or details of proposals not fully indicated in the Plan or changes arising out of the implementation of the proposals in the Development Plan:

Provided that all such changes are in the public interest and are notified to the public.

Assembly Hall, Smt. NAMRATA ULMAN
Porvorim, Goa. Secretary to the Legislative
2nd February, 2024. Assembly of Goa.

LA/LEGN/2024

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Motor Vehicles Tax (Amendment) Bill, 2024

(Bill No. 8 of 2024)

A

BILL

further to amend the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force with effect from the 15th day of December, 2023.

2. *Amendment of Schedule.*— In the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) (herein after referred to as the “principal Act”),—

(i) in PART ‘A’,—

(I) in item (A),—

(a) after the entry against sub-item (I), the following sub-item shall be inserted, namely:—

“(I)(a) Motor cycles used for renting under Rent a Motor Cycle Scheme, 1997.	The rates of tax as specified for motorcycles in clauses (1), (2) and (3) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”;
--	---

(b) after entries against sub-item (V), the following sub-item shall be inserted, namely:—

“(V)(a) Motor cab used for renting under Rent a Cab Scheme, 1989.	The rates of tax as specified for motor vehicles in clause (6) of item (B) of PART ‘B’ as one time tax at the time of registration of new vehicle.”;
---	--

(II) after entries against item (C), the following NOTE shall be inserted, namely:—

“Note:— If the vehicle as specified in sub-item (I) (a) or (V) (a) of item (A) above is already registered in the State of Goa, at the time of re-registration and for assignment of new registration mark no additional tax shall be payable.”;

(ii) in PART ‘B’, for item (B), the following item shall be substituted, namely:—

“(B) At the time of registration of new vehicle:

(1) Motor cycle/Motor-Scooter/Auto rickshaw irrespective of it's horse power, whose cost does not exceed Rs. 1.50 lakhs.	9% of the cost of the Motor cycle/ /Motor scooter/ /Auto Rickshaw.
(2) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 1.50 lakhs but does not exceed Rs. 3.0 lakhs	12% of the cost of the Motor cycle.
(3) Motor cycle, irrespective of its horse power, whose cost exceeds Rs. 3.0 lakhs	15% of the cost of the Motor cycle, provided maximum total tax is Rs. 1.5 lakhs.

- | | |
|--|--|
| (4) Tricycle for every 25 kgs. weight or part thereof. | Rs. 150/-. |
| (5) Construction equipment vehicles as defined under rule 2 of the Central Motor Vehicles Rules, 1989. | 9% of the cost of the vehicle as one time tax. |
| (6) Motor vehicles other than specified in clauses (1) to (5) above | <p>(i) 9% of the cost of vehicle, where cost of vehicle does not exceed Rs. 10 lakhs.</p> <p>(ii) 12% of the cost of vehicle, where cost of vehicle exceeds Rs. 10 lakhs, but does not exceed Rs. 20 lakhs.</p> <p>(iii) 15% of the cost of vehicle, where the cost of vehicle exceeds Rs. 20 lakhs, provided that the maximum total tax is Rs. 15 lakhs."</p> |

(III) *Repeal and saving.*— (1) The Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Statement of Objects and Reasons

The Bill also seeks to repeal the Goa Motor Vehicles Tax (Amendment) Ordinance, 2023 (Ordinance No. 5 of 2023) promulgated by the Governor of Goa on 15th day of December, 2023.

This Bill seeks to achieve the above objects.

Financial Memorandum

The Goa Motor Vehicles Tax (Amendment) Ordinance 2023 restructured the motor vehicles tax.

The bill seeks to repeal the ordinance promulgated by Governor of Goa with the following major changes in tax at the time of registration of new vehicles at the rates specified therein with effect from 15-12-2023.

- a) Simplification of Tax Structure with tax rates of 9%, 12% and 15% tax on invoice value at the time of registration of new vehicles. 9% tax on vehicles with invoice value upto Rs. 10.00 lakhs.
- b) Capping of tax of Rs. 15.00 lakhs to encourage registration of high end cars in Goa and Capping of Tax of Rs. 1.5 lakhs to encourage registration of high end bikes in Goa.
- c) Tax on Construction equipment is proposed at 9% as there was no separate category for this item.
- d) One Time Payment of Tax on registration of rent a cars and rent a bikes instead of existing yearly tax payment.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall,
Porvorim-Goa.
02nd February, 2024.

SHRI MAUVIN GODINHO
Minister for Transport.

Assembly Hall,
Porvorim-Goa.
02nd February, 2024.

NAMRATA ULMAN
Secretary to the Legislative
Assembly of Goa.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (Amendment) Bill, 2024, by the Legislative Assembly of Goa.

P. S. Sreedharan Pillai,
Governor of Goa.

ANNEXURE

Extract of PART 'A' and PART 'B' of the Schedule appended to the Goa Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974)

⁵⁹[Schedule]

Part 'A'

SCHEDULE OF TAXATION

(See Section 3)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
1	2
(A) Motor Vehicles fitted solely with pneumatic tyres:-	
(I) Motor cycles and tricycles: (including motor scooters and Class of Motor Vehicles Maximum Annual Rate of tax in Rs. cycles with attachment for propelling the same by mechanical power:- Motor cycle used for hire	Rs. 150/-
(II) Goods vehicles belonging to individual other than Company/Institution/Corporation/etc., of which the gross vehicle weight,—	
(a) is upto 1,000 kgs.	Rs. 5,600/- as one-time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 12,600/- as one-time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 15,400/- as one-time tax at the time of registration.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 18,900/- as one-time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 21,700/- as one-time tax at the time of registration.
(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 25,200/- as one-time tax at the time of registration.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 27,300/- as one-time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 4,100/- as annual tax or Rs. 28,700/- as one-time tax in lieu of annual tax, at the time of registration.
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 4,600/- as annual tax or Rs. 32,200/- as one-time tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 4,900/- as annual tax or Rs. 34,300/- as one-time tax in lieu of annual tax, at the time of registration.

⁵⁹ Schedule was amended vide Act 9 of 2012, thereafter same is substituted vide Amendment Act 18 of 2013.

1	2
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 5,300/- as annual tax or Rs. 37,100/- as one-time tax in lieu of annual tax, at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 5,800/- as annual tax or Rs. 40,600/- as one-time tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 6,100/- as annual tax or Rs. 42,700/- as one-time tax in lieu of annual tax, at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 6,400/- as annual tax or Rs. 44,800/- as one-time tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 6,900/- as annual tax or Rs. 48,300/- as one-time tax in lieu of annual tax, at the time of registration.
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	Rs. 7,500/- as annual tax or Rs. 52,200/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 400/- as annual tax or Rs. 2,800/- as one-time tax in lieu of annual tax, at the time of registration.
(III) Goods vehicles not covered under Clause II of which the gross vehicle weight:-	
(a) is upto 1,000 kgs.	Rs. 7,000/- as one-time tax at the time of registration.
(b) exceeds 1,000 kgs. but does not exceed 2,000 kgs.	Rs. 14,000/- as one-time tax at the time of registration.
(c) exceeds 2,000 kgs. but does not exceed 3,000 kgs.	Rs. 17,500/- as one-time tax at the time of registration.
(d) exceeds 3,000 kgs. but does not exceed 4,000 kgs.	Rs. 21,000/- as one-time tax at the time of registration.
(e) exceeds 4,000 kgs. but does not exceed 5,000 kgs.	Rs. 23,800/- as one-time tax at the time of registration.
(f) exceeds 5,000 kgs. but does not exceed 6,000 kgs.	Rs. 28,000/- as one-time tax at the time of registration.
(g) exceeds 6,000 kgs. but does not exceed 7,000 kgs.	Rs. 30,100/- as one-time tax at the time of registration.
(h) exceeds 7,000 kgs. but does not exceed 8,000 kgs.	Rs. 5,125/- as annual tax or Rs. 35,875/- as one-time tax in lieu of annual tax, at the time of registration.
(i) exceeds 8,000 kgs. but does not exceed 9,000 kgs.	Rs. 5,750/- as annual tax or Rs. 40,250/- as one-time tax in lieu of annual tax, at the time of registration.
(j) exceeds 9,000 kgs. but does not exceed 10,000 kgs.	Rs. 6,125/- as annual tax or Rs. 42,875/- as one-time tax in lieu of annual tax, at the time of registration.
(k) exceeds 10,000 kgs. but does not exceed 11,000 kgs.	Rs. 6,625/- as annual tax or Rs. 46,375/- as one-time tax in lieu of annual tax, at the time of registration.
(l) exceeds 11,000 kgs. but does not exceed 12,000 kgs.	Rs. 7,250/- as annual tax or Rs. 50,750/- as one-time tax in lieu of annual tax, at the time of registration.
(m) exceeds 12,000 kgs. but does not exceed 13,000 kgs.	Rs. 7,625/- as annual tax or Rs. 53,375/- as one-time tax in lieu of annual tax, at the time of registration.
(n) exceeds 13,000 kgs. but does not exceed 14,000 kgs.	Rs. 8,000/- as annual tax or Rs. 56,000/- as one-time tax in lieu of annual tax, at the time of registration.
(o) exceeds 14,000 kgs. but does not exceed 15,000 kgs.	Rs. 8,625/- as annual tax or Rs. 60,375/- as one-time tax in lieu of annual tax, at the time of registration.

1	2
(p) exceeds 15,000 kgs. but does not exceed 16,000 kgs.	Rs. 9,375/- as annual tax or Rs. 65,625/- as one-time tax in lieu of annual tax, at the time of registration.
(q) exceeds 16,000 kgs. for every 1,000 kgs. or part thereof in excess of 16,000 kgs.	Rs. 800/- as annual tax or Rs. 5,600/- as one-time tax in lieu of annual tax, at the time of registration.
(IV) Goods vehicles carrying mineral ore.	Rates shown in clause II and III above, as the case may be, plus 20 percent.
⁶⁰ [(V) Taxis and Auto Rickshaws: Taxis—	
(a) upto 3 seaters	Rs. 320/-
(b) upto 4 seaters	Rs. 370/-
(c) upto 5 seaters	Rs. 425/-
For every additional Seat upto a maximum of 7 seats.	Rs. 60/-
(d) Non-A/c All India Tourist Taxis, per seat	Rs. 130/-
(e) All India Tourist Taxis. (A/c) per seat Auto Rickshaws—	Rs. 210/-
auto-Rickshaws upto 2 seats used for hire for every additional seat	Rs. 120/- Rs. 60/-
(VI) Passenger vehicles:	
(a) upto 18 seats	Rs. 2,000/-
(b) for every additional seat over 18 seats	Rs. 110/-
(c) for every passenger (other than seated passenger) which the vehicle is permitted to carry.	Rs. 60/-]
Explanation:— In clause V and clause VI above the seating capacity is to be determined exclusive of the driver's seat.	
(VII) Additional tax payable in respect of motor vehicles used for drawing trailers.	
(a) upto 3 seaters	Rs. 320/-
(a) for each trailer when it is used for the carriage of goods.	At the rates specified in clause II or clause III of item (A) in respect of motor vehicles used for carriage of goods or material.
(b) for each trailer when it is used for the carriage of passengers.	At the rates specified in clause VI of item A in respect of motor vehicles plying for hire and used for the carriage of passengers.
(B) Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in item A plus 50 percent.
(C) Dealers in, or manufacturers of Motor Vehicles:	Rs. 200/-
(a) General Licence in respect of each vehicle:	

⁶⁰Schedule by the Amendment Act 21 of 2016.

PART 'B'
SCHEDULE OF TAXATION
(See section 3)

Class of vehicles	Two Wheelers	Four Wheelers and above
⁶¹ [(A) if the vehicle is already registered in any other State, at the time of re-registration and for assignment of new Registration Mark, when it's age from the date of registration is,—	Percentage on Rate of tax specified in PART A and in item (B) of PART 'B'.]	
(a) not more than two years	95%	95%
(b) more than two years but not more than three years	90%	90%
(c) more than three years but not more than four years	85%	85%
(d) more than four years but not more than five years	80%	80%
(e) more than five years but not more than six years	75%	75%
(f) more than six years but not more than seven years	70%	70%
(g) more than seven years but not more than eight years	65%	65%
(h) more than eight years but not more than nine years	60%	60%
(i) more than nine years but not more than ten years	55%	55%
(j) more than ten years but not more than eleven years	50%	50%
(k) more than eleven years but not more than twelve years	45%	45%
(l) more than twelve years but not more than thirteen years	40%	40%
(m) more than thirteen years but not more than fourteen years	35%	35%
(n) more than fourteen years but not more than fifteen years	30%	30%
(o) More Than fifteen years	20%	20%
⁶² (B) At the time of registration of new vehicle:		

SCALE OF REFUND
(See section 9)

Schedule indicating refund for two wheelers, four wheelers and above irrespective of the cost of the vehicle in respect of which life time-tax is paid on or after 01-04-1997.

If after registration, cancellation of registration or removal of vehicle (two wheelers, four wheelers and above) to any other State or Union Territory on account of transfer of ownership or change of address of vehicle takes place or re-registration of vehicle takes place	Percentage on Actual Tax Paid (one-time)
1	2
(a) within a year	85%
(b) after 1 year but within 2 years	80%
(c) after 2 years but within 3 years	75%
(d) after 3 years but within 4 years	70%
(e) after 4 years but within 5 years	65%
(f) after 5 years but within 6 years	60%
(g) after 6 years but within 7 years	55%
(h) after 7 years but within 8 years	50%
(i) after 8 years but within 9 years	45%

⁶¹ Substituted vide Amendment Act 1 of 2014.

⁶² Substituted by the Goa Motor Vehicles Tax (Amendment) Act (No. 6 of 2017) published in the Official Gazette, Series I No. 11 (Extraordinary) dated 19-6-2017, and came on 19-4-2017 and thereafter again substituted vide the Goa Motor Vehicles Tax (Amendment) Ordinance No. 1 of 2019; published in the Official Gazette Series I No. 29 (Extraordinary) dated 17-10-2019; It shall come into force at once and remain in force till 31st December, 2019, the original expression read as follows:- (B) At the time of registration of new vehicle:

1	2
(j) after 9 years but within 10 years	40%
(k) after 10 years but within 11 years	35%
(l) after 11 years but within 12 years	30%
(m) after 12 years but within 13 years	25%
(n) after 13 years but within 14 years	20%
(o) after 14 years but within 15 years	15%
(p) after 15 years and above	No refund

Secretariat Annexe
Panaji.
Dated: 31-3-1997.

B. M. Masurkar,
Secretary to the Government of Goa
Law Department (Legal Affairs).

(1) Motor cycle/Motor scooter/Auto rickshaw irrespective of its horse power, whose cost does not exceed Rs. 1.50 lakhs.	09% of the cost of the Motor cycle/Motor scooted Auto rickshaw.
(2) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 1.50 laths but does not exceed Rs.3.0 laths.	12% of the cost of Motor cycle
(3) Motor cycle, irrespective of its horse power, whose the cost exceed Rs. 3.0 laths.	15% of the cost of Motor cycle
(4) Tricycle for every 25 kgs. weight or part thereof	Rs. 150/-
(5) Motor vehicles belonging to the individuals,	<p>(i) 9% of the cost of the vehicle where cost of vehicle does not exceed Rs. 6 lakhs.</p> <p>(ii) 11% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs.</p> <p>(iii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.</p> <p>(iv) 14% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.</p>
(6) Motor vehicles belonging to the partnership firm and limited companies with share capital of less than Rs. 50 lakhs.	<p>(i) 10% of the cost of the vehicle, where cost of vehicles does not exceed Rs. 6 lakhs.</p> <p>(ii) 12% of the cost of the vehicle, where cost of vehicles exceed Rs. 6 lakhs but does not exceed Rs. 15 lakhs.</p> <p>(iii) 14% of the cost of the vehicle, where cost of vehicles exceed Rs. 15 lakhs but does not exceed Rs. 35 lakhs.</p> <p>(iv) 15% of the cost of the vehicle, where cost of vehicle exceeds Rs. 35 lakhs.</p>
(7) Any other motor vehicle not covered under clauses (5) and (6)	
(i) 10% of the cost of the vehicle, where cost of vehicle does not exceed Rs. 6 lakhs.	
(ii) 13% of the cost of the vehicle, where cost of vehicle exceeds Rs. 6 lakhs but does not exceed Rs. 15 lakhs.	
(iii) 15% of the. cost of the vehicle, where cost of vehicle exceeds Rs. 15 lakhs but does not exceed Rs. 35 lakhs.	
(iv) 16% of the cost of the vehicles,where cost of vehicle exceeds Rs. 35 lakhs	

Note: In case wheke the registration of an old four wheeler vehicle, which is more than 15 years old, is cancelled; adjustment ofthe Motor Vehicle. Tax paid on the old vehicle against registration of new vehicle shall be allowed, subject to the production of certifica te to this effect from the concerned registering authority.

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Goods and Services
Tax (Amendment) Bill, 2024

(Bill No. 9 of 2024)

A

BILL

*further to amend the Goa Goods and Services
Tax Act, 2017 (Goa Act 4 of 2017).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 1st day of October, 2023.

2. *Amendment of section 2.*— In the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “principal Act”), in section 2,—

(i) after clause (80), the following clauses shall be inserted, namely:—

“(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or

any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”;

(ii) after clause (102), the following clause shall be inserted, namely:—

“(102A) “specified actionable claim” means the actionable claim involved in or by way of—

(i) betting;

(ii) casinos;

(iii) gambling;

(iv) horse racing;

(v) lottery; or

(vi) online money gaming;”;

(iii) in clause (105), the following proviso shall be inserted at the end, namely:—

“Provided that a person who organizes or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”;

(iv) after clause (117), the following clause shall be inserted, namely:—

“(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income Tax Act, 1961 (43 of 1961);”.

3. *Amendment of section 24.*— In section 24 of the principal Act,—

(i) in clause (xi), the word “and” occurring at the end, shall be omitted;

(ii) after clause (xi), the following clause shall be inserted, namely:—

“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.

4. *Amendment of Schedule III.*— In Schedule III of the principal Act, in paragraph 6, for the expression “lottery, betting and gambling”, the words “specified actionable claims” shall be substituted.

5. *Transitory provision.*— The amendments made by this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

6. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Statement of Objects and Reasons

The Bill therefore seeks to amend section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the “said Act”) so as to provide clarity regarding taxability of Casinos, Horse Racing and Online Gaming.

The Goods and Services Tax Council (GST Council) in its 50th and 51st meetings considered representation from various associations on the issues regarding taxability of Casinos, Horse Racing and Online Gaming and recommended to make certain amendments in the Central Goods and Services Tax Act, 2017 (Central Act 12 of

2017) and the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).

The Bill further seeks to,—

(i) define the expressions “online gaming”, “online money gaming”, “specified actionable claim” and “virtual digital asset”;

(ii) insert a proviso in the definition of “supplier” to provide clarity regarding “supplier” in case of supply of “specified actionable claim”;

(iii) substitute “specified actionable claim” in paragraph 6 of Schedule III of the Act, for the present entries “lottery, betting and gambling”, so as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming; and

(iv) provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India.

The Bill also seeks to repeal the Goa Goods and Services Tax (Amendment) Ordinance, 2023 (Ordinance No. 3 of 2023) as promulgated by the Hon'ble Governor of Goa on 15-09-2023.

This Bill seeks to achieve the above objects.

Financial Memorandum

The proposed Goa Goods and Services Tax (Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

With respect to revenue generation due to amendment in case of online gaming, it is not possible to quantify the additional revenue that State of Goa may earn in consequence of proposed amendment as till date, in the State of Goa only one registered taxable person is carrying on trade of online gaming with effect from FY 2023-24. GST is a destination based Tax. Even if the taxpayer is registered outside the State of Goa, the SGST share on the supply will ordinarily accrue to the consuming State. Hence, in case of online

gaming the place of supply would be the address of the player registering on the online platform/gaming application by giving his address or pin-code of the location. Therefore, the GST collected either IGST or CGST or SGST on the transaction will accrue to the State as per the address on record entered by the player. Accordingly, the State's SGST share will be settled in accordance with the provisions of GST law.

Further, with respect to amendment incase of casino industry, there was never any doubt that casino is a type of betting & gambling. Hence, the proposed amendment in respect of casino industry is only clarificatory in nature and does not have any revenue implication.

Memorandum Regarding Delegated
Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall, SHRI PRAMOD SAWANT
Porvorim, Goa. Hon. Chief Minister/
02nd February, 2024. /Finance Minister.

Assembly Hall, SMT. NAMRATA ULMAN
Porvorim, Goa. Secretary to the Legislative
February, 2024. Assembly of Goa.

Governor's Recommendation under Article
207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa, hereby recommend the introduction and consideration of the Goa Goods and Services Tax (Amendment) Bill, 2024 by the Legislative Assembly of Goa.

Raj Bhavan P.S. SREEDHARANPILLAI
Date: 01 February, 2024. Governor of Goa.

ANNEXURE

Extracts from the Goa Goods and Services
Tax Act, 2017
(Goa Act 4 of 2017)

Section 2. *Definitions.*—

In this Act, unless the context otherwise requires,—

Section 2(105).

“supplier” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;

Section 24. *Compulsory registration in certain cases.*—

Notwithstanding anything contained in sub-section (1) of section 22, the following categories of persons shall be required to be registered under this Act,—

(i) persons making any inter-State taxable supply;

(ii) casual taxable persons making taxable supply;

(iii) persons who are required to pay tax under reverse charge;

(iv) person who are required to pay tax under sub-section (5) of section 9;

(v) non-resident taxable persons making taxable supply;

(vi) persons who are required to deduct tax under section 51, whether or not separately registered under this Act;

(vii) persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise;

(viii) Input Service Distributor, whether or not separately registered under this Act;

(ix) persons who supply goods or services or both, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52;

(x) every electronic commerce operator who is required to collect tax at source under section 52;

(xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered person; and

(xii) such other person or class of persons as may be notified by the Government on the recommendations of the Council.

SCHEDULE III

Activities or transactions which shall be treated neither as a Supply of Goods nor a Supply of Services

1. Services by an employee to the employer in the course of or in relation to his employment.

2. Services by any court or Tribunal established under any law for the time being in force.

3. (a) the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.

6. Actionable claims, other than lottery, betting and gambling.

7. Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India.

8. (a) Supply of warehoused goods to any person before clearance for home consumption;

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.

Explanation 1.— For the purposes of paragraph 2, the term “court” includes District Court, High Court and Supreme Court.

Explanation 2.— For the purposes of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (50 of 1962).

LA/LEGN/2024

The following bill which was introduced in the Legislative Assembly of the State of Goa on 5th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Value Added Tax (Amendment) Bill, 2024

(Bill No. 10 of 2024)

A

BILL

further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 21st day of September, 2023.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005), in sub-section (1), in the proviso for the expression “90 days” the expression “192 days” shall be substituted.

Statement of objects and reasons

The Bill seeks to amend section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) in order to extend the time limit for obtaining certificate of registration under

section 18, from 90 days to 192 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.

This Bill seeks to achieve the above objects.

Financial Memorandum

The proposed Goa Value Added Tax (Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall, Hon. Chief Minister/
Porvorim-Goa, Finance Minister.
2nd February, 2024.

Assembly Hall, Secretary to the Legislative
Porvorim-Goa, Assembly of Goa.
__ February, 2024.

Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, P. S. Sreedharan Pillai, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Value Added Tax (Amendment) Bill, 2024.

Raj Bhavan P. S. Sreedharan Pillai
Date: 01-02-2024. His Excellency,
Governor of Goa.

ANNEXURE

Extracts from the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)

3. *Incidence of Tax.*— (1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under sub-section (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of 90 days from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.

(2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3).

(3) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until his registration is duly cancelled; and upon such cancellation his liability to pay tax, shall cease other than tax, already levied or leviable.

(4) [Omitted.]

(5) [Omitted.]

(6) Notwithstanding anything contained in any contract or any law for the time being in force, but subject to the provisions of this Act, any person covered by sub-clauses (a), (b) and (c) of clause (k) of section 2 shall be liable to pay tax under this Act, whether or not the principal is a dealer and whether or not such principal is liable to pay tax under this section and whether or not the principals are disclosed.

(7) Liability of dealers registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).—

Every dealer shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act so long as he is registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956), on all sales effected by him or on his behalf within Goa, on or after the date of his liability or the date of his registration, whichever is earlier, under the Central Sales Tax Act, 1956 (Central Act 74 of 1956):

Provided that no tax shall be payable in respect of sales in any period prior to commencement of liability under this Act.

(8) Liability of exporters and dealers effecting stock transfers outside the State:—

Every dealer exporting any goods outside India or effecting stock transfers to any States and Union Territories within India, shall, notwithstanding that he is not liable to pay tax under any of sub-sections (1) to (3) of section 3, be liable to pay tax under this Act on all taxable sales effected within the State.

(9) Special liability of person organizing or conducting exhibition or event or programme.—

Any person organizing or conducting exhibition or event or programme either for sale of goods or for promoting goods for sale, by providing stalls or space to other persons or dealers under the banner of specific name or otherwise or under a common roof or otherwise shall be liable to pay tax on all taxable sales effected by all such persons or dealers participating in such exhibition or event or programme other than the dealers who are already registered under this Act and self help groups participating in such exhibition or event or programme:

Provided that no person shall be allowed to carry on such exhibition or event or programme without obtaining prior written permission of the Commissioner as per the procedure prescribed and payment in advance of estimated tax. The advance estimated tax shall be adjusted towards the output tax liability payable by the person organizing or conducting exhibition or event or programme so conducted:

Provided further that the owner of the property where the exhibition or event or programme is to be held, shall be jointly and severally liable to pay tax that may become due on sale of goods made in such exhibition or event or programme if he fails to inform the Commissioner about renting/ leasing/ letting out of his property, whether residential or commercial, or any open space, alongwith the details of dealer or person conducting the exhibition or event or programme as well as the conditions subject to which the said property is rented/leased/ let out and any other relevant information.

Explanation:— (1) Self Help Groups means Self Help Groups registered with the Rural Development Agency or with the Registrar of Co-operative Society or any other Government Department as Self Help Groups within the State of Goa and are selling goods manufactured by themselves.

(2) For the purpose of calculation of tax to be paid in advance, the stalls occupied by dealers holding valid registration under this Act, and the

self help groups shall not be included while making such calculation, provided prior permission of the Commissioner is obtained by them for their participation in such exhibitions, event, or programme in a prescribed manner.

LA/LEGN/2024/3145

The following bill which was introduced in the Legislative Assembly of the State of Goa on 7th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Staff Selection Commission (Amendment) Bill, 2024

(Bill No. 12 of 2024)

A

BILL

further to amend the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Staff Selection Commission (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 31st day of October, 2023.

2. *Amendment of section 7.*— In section 7 of the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019), in sub-section (8), for the existing proviso, the following shall be substituted, namely:—

“Provided that where advertisements for filling up of the sub-ordinate services/posts were issued prior to the 8th day of January, 2022, the concerned Department may conduct examination and complete the selection process of such sub-ordinate services/posts not later than 30th day of April, 2024.”.

3. *Repeal and savings.*— (1) The Goa Staff Selection Commission (Second Amendment) Ordinance, 2023 (Ordinance No. 4 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019) as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, as amended by this Act.

Statement of Objects and Reasons

The Bill seeks to amend section 7 of the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019) so as to further extend the time limit upto 31st day of April, 2024 for the Departments to complete the process of conduct of the examination and selection for filling up of the posts where advertisements were issued prior to 8th day of January, 2022, but the process of conduct of the examination and selection for filling up of the posts has not completed.

The Bill also seeks to repeal the Goa Staff Selection Commission (Second Amendment) Ordinance, 2023 (Ordinance No. 4 of 2023) promulgated by the Governor of Goa on 31-10-2023.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Assembly Hall, Dr. PRAMOD SAWANT
Porvorim-Goa Hon. Chief Minister, Goa.
7th February, 2024.

Assembly Hall, NAMRATA ULMAN
Porvorim-Goa Secretary (Legislature).
7th February, 2024.

ANNEXURE

Extract of the Section 7 of the Goa Staff Selection Commission Act, 2019.

Amendment of section 7.— In section 7 of the Goa Staff Selection Commission Act, 2019 (Goa Act 11 of 2019) after sub-section (7), the following sub-section shall be inserted, namely:—

“Provided that where advertisements for filling up of the sub-ordinate services/posts were issued prior to the 8th day of January, 2022, the concerned Department may conduct examination and complete the selection process of such sub-ordinate services/posts not later than 31th day of October, 2023.”.

Assembly Hall, NAMRATA ULMAN
Porvorim-Goa. Secretary (Legislature).
— February, 2024.

LA/LEGN/2024/3146

The following bill which was introduced in the Legislative Assembly of the State of Goa on 7th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Labour Welfare Fund (Amendment) Bill, 2024

(Bill No. 3 of 2024)

A

BILL

further to amend the Goa Labour Welfare Fund Act, 1986 (Act 4 of 1987).

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Labour Welfare Fund (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of section 5.*— In section 5 of the Goa Labour Welfare Fund Act, 1986 (Act 4 of 1987) (hereinafter referred to as the “principal Act”), in sub-section (1), for the

expression “Commissioner, Labour”, the expression “Secretary to the Government in Labour Department” shall be substituted.

3. *Amendment of section 20.*— In section 20 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Government shall appoint the Commissioner, Labour and Employment as Secretary of the Board, who shall be the Chief Executive Officer of the Board.”

Statement of Objects and Reasons

The Bill seeks to amend sections 5 and 20 of the Goa Labour Welfare Fund Act, 1986 (Act 4 of 1987) so as to allow representation of the Secretary to the Government in Labour Department on the Goa Labour Welfare Board, as it's Vice-Chairman and to appoint the Commissioner, Labour and Employment as Secretary of the said Board.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim, Goa. ATANASIO MONSERRATE
7th February, 2024. Minister for Labour and
Employment.

Assembly Hall NAMRATA ULMAN
Porvorim, Goa. Secretary to the Legislative
7th February, 2024. Assembly of Goa.

ANNEXURE

Extracts of section 5 and 20 of the Goa Labour Welfare Fund Act, 1986

“5. *Constitution of Board.*— (1) The Board shall consist of a Chairman who shall be the Minister-in-charge of Labour and a Vice-Chairman who shall

be the Commissioner, Labour and of the following members appointed by the Government, namely:—

(a) Such number of representatives of employers and employees as may be prescribed:

Provided that both employers and employees shall have equal representation on the Board;

(b) such number of members of the Legislature as may be prescribed; and

(c) such number of officials and non-officials as may be prescribed.

(2) The appointment of the Chairman, Vice-Chairman and the members shall be notified.

20. *Appointment and power of Secretary.*— (1) The Government shall appoint a Secretary, who shall be the Chief Executive Officer of the Board. He shall have the status of a Deputy Labour Commissioner (Class I–Gazetted).

(2) It shall be the duty of the Secretary to ensure that the provisions of this Act and the rules made thereunder are duly carried out and for this purpose he shall have the power to issue such orders not inconsistent with the provisions of this Act and the rules made thereunder as he deems fit including any order implementing the decisions taken by the Board under this Act or the rules made thereunder.

LA/LEGN/2024/3147

The following bill which was introduced in the Legislative Assembly of the State of Goa on 7th February, 2024 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Bill, 2024

(Bill No. 11 of 2024)

A

BILL

further to amend the Goa Legislative Diploma No. 2070 dated 15-4-1961, in its application to the State of Goa.

BE it enacted by the Legislative Assembly of Goa in the Seventy-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Legislative Diploma No. 2070 dated 15-4-1961 (Amendment) Act, 2024.

(2) It shall come into force at once.

2. *Amendment of article 9.*— In article 9 of the Goa Legislative Diploma No. 2070 dated 15-4-1961 (hereinafter referred to as the “principal Code”), for the words “without permission of the Administrative Tribunal”, the words “without approval of the Government and permission of the Administrative Tribunal” shall be substituted.

3. *Amendment of article 31.*— In article 31 of the principal Code, for the expression “clauses (a) to (f) and (h) to (j)”, the expression “clauses (a) to (j)” shall be substituted.

4. *Amendment of article 153.*— In article 153 of the principal Code, after clause 9, the following clause shall be inserted, namely:—

“9A. Grant approval to the comunidades to file suits in accordance with article 9 and to withdraw, admit and compromise, as well as authorize the respective expenditure;”.

5. *Amendment of article 349.*— In article 349 of the principal Code, for the expression “When the comunidade decides to file any suit, in terms of article 9, the attorney shall explain, with indication of the probable expenditure to be incurred with the suit, with para wise pleadings in fact and law supported by documents and addressed to the Administrative Tribunal, through the respective administrator, who shall put his remarks on it.”, the expression “When the comunidade decides to file any suit in terms of article 9, it shall first obtain approval of the Government and thereafter the attorney shall explain, with indication of the probable expenditure to be incurred with the suit, with para wise pleadings in fact and law supported by documents and addressed to the Administrative Tribunal, through the respective administrator, who shall put his remarks on it.” shall be substituted.

6. *Amendment of article 379.*— In article 379 of the principal Code, for the expression “in order to request permission of the

Administrative Tribunal”, the expression “in order to obtain approval of the Government and request permission of the Administrative Tribunal” shall be substituted.

7. *Amendment of article 380.*— In article 380 of the principal Code, in clause 2, for the words “approval of the Administrative Tribunal”, the words “approval of the Government and permission of the Administrative Tribunal” shall be substituted.

Statement of Objects and Reasons

As per the provisions contained in Articles 9, 154, 349, 350 and 379 of the Code of Comunidades, a comunidade is required to obtain permission of the Administrative Tribunal for the purpose of filing a suit and also to withdraw, admit or compromise a suit. The Code of Comunidades does not contain a specific provision for obtaining approval of the Government for the said purpose before approaching the Administrative Tribunal for such permission. In terms of articles 349 and 350 of the said Code the Administrative Tribunal is required to independently decide any request made by the comunidade for permission to file a suit, to withdraw, admit or compromise the suit. However, the Administrative Tribunal in one case by its Order dated 23-11-2023 has without examination of the merits of the case, rejected the application filed by one Comunidade for permission to compromise a Suit for want of approval of the Government. The Administrative Tribunal has taken a view that in case of a compromise of a Civil Suit involving transfer of Comunidade land or which has effect of affecting the rights of the comunidades in the land claimed by them as their own, permission of the Government would be required for the transfer of the comunidade land. Hence, there is every possibility that on the said reasoning the applications for permission to institute, admit or withdraw civil suits may be outrightly rejected without examination of the merits of the case solely on the ground that the comunidade has not obtained approval of the Government, which may cause unnecessary delay and hardship for the comunidades. The Bill now seeks to make a provision so that comunidade also obtains approval of the Government before it approaches the

Administrative Tribunal for permission to institute, admit, compromise or withdraw civil suits.

This Bill seeks to achieve the above object.

Financial Memorandum

No financial implications are involved in this Bill.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa ATANASIO MONSERRATE
7th February, 2024 Minister for Revenue

Assembly Hall, NAMRATA ULMAN
Porvorim, Goa. Secretary to the Legislative
 Assembly.

ANNEXURE

Extracts of the Article of the Goa Legislative Diploma No. 2070 dated 15-4-1961

Article 9: The comunidades are not entitled to file any civil suits without permission of the Administrative Tribunal, save in cases where civil suit is merely of preventive relief or of executive nature or the delay in its filing may result in extinction of the right or any guarantee, in which case the sanction of the administrator be enough.

Article 31: The deliberations referred to in Nos. 1 and 2 of the preceding article are executable immediately;

Sole § The deliberations referred to in clauses (a) to (f) and (h) to (j) of No. 4 of preceding article shall be devoid of any enforce ability without the approval of the Government, without prejudice to the consultation with the Directorate of Health Services regarding creation of medical posts.

Art. 153: Government is empowered to:

1. Appoint, contract, promote, transfer, retire and dismiss administrators and employees of the administration office and of the comunidade, in accordance with the law;

2. Exercise disciplinary action on the administrators and the personnel referred in the previous number, as per law, and grant them leave;

3. Appoint and dismiss the effective and substitute presidents of the managing committees, dissolve the elected part of them, and appoint suitable persons to replace them, in terms foreseen in this Code;

4. Approve urgent expenses in terms of article 65;

5. Authorise the meetings of the comunidades in the seat of the administration office and direct the administrator to attend the meetings, where they are normally held;

6. Authorize eventual or unforeseen expenses in excess of Rs. 250/- and the extraordinary expenses approved by the respective comunidade.

7. Compel the comunidades to use the technical means necessary for the maintenance of the paddy fields of one or two crops and to cultivate the uncultivated lands suitable for cultivation;

8. After hearing the comunidades, to order the acquisition of machinery and tools that facilitate and improve agriculture, the rational use of fertilizers and experiment new crops and the creation of new artificial pastures for the feeding cattle;

9. Grant emphyteusis, authorize the exchange of the land of comunidades and order its reversion;

10. Grant long time leases;

11. Grant extension of period for the utilization of the lands granted on emphyteusis;

12. Grant rebate (quita) to the lease holders of the paddy fields;

13. Authorize the payment, in instalments, of the dues to the comunidades;

14. Decide the complaints and appeals against the decisions of the administrator in non-contentious matters;

15. Wind up the insolvent comunidades which are in the conditions mentioned in the article 178;

16. Exercise all the powers conferred in this Code;

17. After hearing the Government Council, to approve the budgets of income and expenditure of the administration office of comunidades and of the Pension Bank (Caixa de Aposentações).

18. And, in general, to take cognizance of all the acts of the administrator of the comunidades, in matters which are not within the cognizance of the Administrative Tribunal or by common courts.

19. To make rules for carrying into effect the provisions of the Code.

20. To direct the Administrator of the Comunidade, without prejudice to any other remedy provided by law, to recover such amount or sum due, if any, from the Comunidade as arrear of land revenue and for this purpose the Administrator thereof may forward to the Collector a certificate as early as possible in the prescribed form mentioning, the sum due from such Comunidade and requesting that such sum may be recovered as if it were an arrear of land revenue.

Art. 349— When the comunidade decides to file any suit, in terms of article 9, the attorney shall explain, with indication of the probable expenditure to be incurred with the suit, with para wise pleadings in fact and law supported by documents and addressed to the Administrative Tribunal, through the respective administrator, who shall put his remarks on it.

The Administrative Tribunal shall decide, independently of the approval without circulation to other members, with exception that of the Ministerio Público, and if the permission is granted to file the suit, it shall sanction the expenditure to be incurred for the purpose.

Art. 379— If from the evidence produced, as per preceding articles, the existence of the encroachment of land stands proved, the administrator shall order the issue of a copy of the respective report and other extracts of the file of proceedings, which shall be handed over to the attorney of the comunidade in order to request permission of the Administrative Tribunal for filing of the competent suit in the Court, and shall impose, by order on the file of proceedings, on the encroacher, the following penalties:

a) Banning for a period of five years, from holding any post of the comunidades of the respective taluka and from bidding and standing as a guarantee in the ordinary and extraordinary auctions in the same comunidades, either directly or through an intermediary;

b) Forfeit in favour of the comunidade, for an equal period of time, the proceeds of zonnas, dividends on shares, annuities, votonas 224 or any other pension to which he be entitled in the respective comunidade;

c) Fine to the tune of Rs. 100/- to Rs. 500/- when the person denounced is not member of the comunidade. The fine shall not be greater than the double of the value of the land encroached.

§ 1. The penalties laid down in this article shall be enforced only after the suit is decided in favour of the comunidades by a judicial decision which has become res-judicata.

§ 2. If it is verified that the denouncement was found to be without any ground, the administrator shall order the proceedings filed.

Art. 380— The encroacher may, at any stage of the administrative inquiry, sign a declaration undertaking to surrender the land or to pay its value, when it does not exceed Rs. 300/-. However he shall not be allowed to do so in any circumstance, when the encroached land is subsequent to the cadastral survey done for the purpose of preparing the register in respect of that land or when he might have earlier been involved in another case of encroachment of land.

§ 1. If the encroacher admits the encroachment of land, by undertaking to surrender the land, the administrator shall order that the attorney of the comunidade, along with the clerk of the same, take possession of the said land, writing the competent report, which shall be incorporated in the file.

§ 2. The record in which the encroacher undertakes to pay the value of the land, shall not have any legal effect, without the approval of the Administrative Tribunal, on the basis of prior report of the administrator, after hearing the managing committee and the comunidade which shall state whether it is convenient to restore the land to the comunidade or accept its value.

§ 3. If the Administrative Tribunal does not approve the record mentioned in the preceding paragraph, judicial proceedings shall be initiated against the encroacher, irrespective of the authorization referred to in the article 349 and following ones.

§ 4. In the case of return of the land or of payment of its price, the encroacher shall not be subject to the penalties provided for in article 379, but shall pay only the costs and stamp duty.

§ 5. When the encroachment of land had taken place prior to taking of the cadastral survey and its value does not exceed Rs. 150/-, the Administrative Tribunal may authorize or determine the respective comunidade to grant the land to the denounced person for the price determined during the investigation.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 26.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOIA—404/80—2/2024.